

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,  
Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

SECOND ORDER GRANTING IN PART THE EIGHTY-THIRD OMNIBUS OBJECTION  
(NON-SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO, PUERTO RICO  
HIGHWAYS AND TRANSPORTATION AUTHORITY, AND EMPLOYEES RETIREMENT  
SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO TO DEFICIENT CLAIMS  
ASSERTING INTERESTS BASED ON SALARY DEMANDS, EMPLOYMENT OR SERVICES PROVIDED

Upon the *Eighty-Third Omnibus Objection (Non-Substantive) of the  
Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, and  
Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Deficient  
Claims Asserting Interests Based on Salary Demands, Employment or Services Provided* (Docket

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780 (LTS)) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Entry No. 8970, the “Eighty-Third Omnibus Objection”),<sup>2</sup> filed by the Commonwealth of Puerto Rico (“Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), dated October 24, 2019, for entry of an order disallowing in their entirety certain claims filed against the Commonwealth, HTA, or ERS, as more fully set forth in the Eighty-Third Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Eighty-Third Omnibus Objection and to grant the relief requested therein pursuant to PROMESA section 306(a); and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Eighty-Third Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and the Court having entered the *First Order (A) Granting in Part the Eighty-Third Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Deficient Claims Asserting Interests Based on Salary Demands, Employment or Services Provided, (B) Approving Form of Notice, and (C) Granting Related Relief* [Docket Entry No. 14769], dated October 22, 2020; and, upon the record of the hearing held on the Eighty-Third Omnibus Objection on October 29, 2020, and the rulings made therein, the Court having found that Proof of Claim No. 20678 (the “Reclassified Claim”) improperly identified as obligor the Commonwealth, when such claim is properly asserted, if at all, against the Puerto Rico Electric Power Authority (“PREPA”); and the Court having determined that the relief sought in the Eighty-Third Omnibus Objection is in the best interests of the Commonwealth, HTA, ERS, their creditors,

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Eighty-Third Omnibus Objection.

and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Eighty-Third Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Eighty-Third Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the Reclassified Claim is hereby reclassified to be asserted against PREPA; and it is further

ORDERED that the Debtors' right to object to the Reclassified Claim is reserved;

ORDERED that Prime Clerk is authorized and directed, in the official claims register in the PROMESA cases, to move the Reclassified Claim from the Commonwealth's Title III Case (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481) to PREPA's Title III Case (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 4780); and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: January 13, 2021.

/s/ Laura Taylor Swain  
LAURA TAYLOR SWAIN  
United States District Judge